THE HONOURABLE MRS. JUSTICE T. MEENA KUMARI
AND
THE HONOURABLE MS. JUSTICE G. ROHINI

WRIT PETITION Nos. 26449 of 2007, 26450 of 2007, 26451 of 2007 and 26452 of 2007

COMMON ORDER:
(Per T. Meena Kumari, J)

Since the order under challenge is common in all the Writ Petitions, the Writ Petitions are disposed of jointly.

All the Writ Petitions are filed seeking writ of mandamus declaring the assessment order dated 7.8.2007 in Ref.No. AC (Int & LTU/ACTO-I passed by the 4th respondent for the assessment years 2003-04, 2004-05, 2005-2006 and 2006-07 as illegal, unjust and consequently the petitioners are seeking suspension of operation of the common impugned notice dated 2.11.2007 in proceedings No. Ref.No.ACTO-I/hire, issued by the 4th respondent for the years 2003-04, 2003-04, 200405, 2005-2006 and 2006-07.

The learned counsel for the petitioner submits that the petitioner firm is a partnership firm engaged in transport services. The respondents assessed the tax to be paid by the petitioner for the assessment years 2003-04, 200405, 2005-2006 and 2006-07 and issued assessment order dated 7.8.2007 in Ref.No. AC (Int & LTU/ACTO-I/Hire and further the 4th respondent also issued garnishee order 2.11.2007 in proceedings No. Ref.No.ACTO-I/hire for the years 2003-04, 2004-05, 2005-2006 and 2006-07.

The learned counsel for the petitioner further submits that the petitioner has preferred a stay petition before the 2nd respondent and the 2nd respondent heard the same on 7.12.2007 and the same was reserved for orders. The learned counsel for the

petitioner further submits that the appeal filed before the 3rd respondent is also still pending. Challenging the orders cited supra, the present Writ Petition has been filed.

It is further submitted by the learned counsel for the petitioner that due to the acts of the respondents, the petitioner is not in a position to carry on the business as the payments have been withheld by the O.N.G.C. pursuant to the notice issued by the 4th respondent. The learned counsel for the petitioner further submits that the petitioner would suffer irreparable loss, if the garnishee order is not suspended.

Heard the learned counsel for the petitioner, the learned Government Pleader for Revenue and the learned Special Standing Counsel for Commercial Taxes.

In view of the facts and circumstances of the case, it would suffice if an interim suspension of the garnishee order is granted subject to condition that the petitioner shall pay 50% of the disputed tax.

Accordingly, all the Writ Petitions are disposed of. However, there shall be interim suspension of the operation of the common impugned notice dated 2.11.2007 in proceedings No. Ref.No.ACTO-1/hire, issued by the 4th respondent for the assessment years 2003-04, 2004-05, 2005-2006 and 2006-07 subject to condition that the petitioner shall pay 50% of the disputed tax for the assessment years 2003-04, 2004-05, 2005-06, 2006-07 within a period of eight (8) weeks from today after giving credit to the amount already deposited before the appellate authority, pending disposal of the revision before the 2nd respondent and the respondents are further directed to dispose of

the revision within a period of three months from the date of receipt of a copy of this Order. No costs.

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T. MEENA KUMARI, J

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G. ROHINI, J

12.12.2007

N.B.
C.C. by 19.12.2007
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CHV